

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5003

To amend the Internal Revenue Code of 1986 to allow certain expenses for overnight camps to qualify for the credit and exclusion relating to dependent care expenses.

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IN THE HOUSE OF REPRESENTATIVES

AUGUST 19, 1994

Mrs. JOHNSON of Connecticut introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow certain expenses for overnight camps to qualify for the credit and exclusion relating to dependent care expenses.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. CERTAIN EXPENSES FOR OVERNIGHT CAMPS**  
4                       **TO QUALIFY FOR DEPENDENT CARE-RELAT-**  
5                       **ED BENEFITS.**

6       (a) CREDIT.—The last sentence of subparagraph (A)  
7       of section 21(b)(2) of the Internal Revenue Code of 1986  
8       (relating to expenses for household and dependent care  
9       services necessary for gainful employment) is amended by

1 inserting before the period “to the extent the amount paid  
2 for such services for any week does not exceed \$46.15”.

3 (b) EXCLUSION.—Paragraph (1) of section 129(e) of  
4 such Code (relating to dependent care assistance pro-  
5 grams) is amended by inserting before the period “, deter-  
6 mined by substituting ‘\$96.15’ for ‘\$46.15’ in the last sen-  
7 tence of subparagraph (A) thereof”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to services provided after Decem-  
10 ber 31, 1993.

